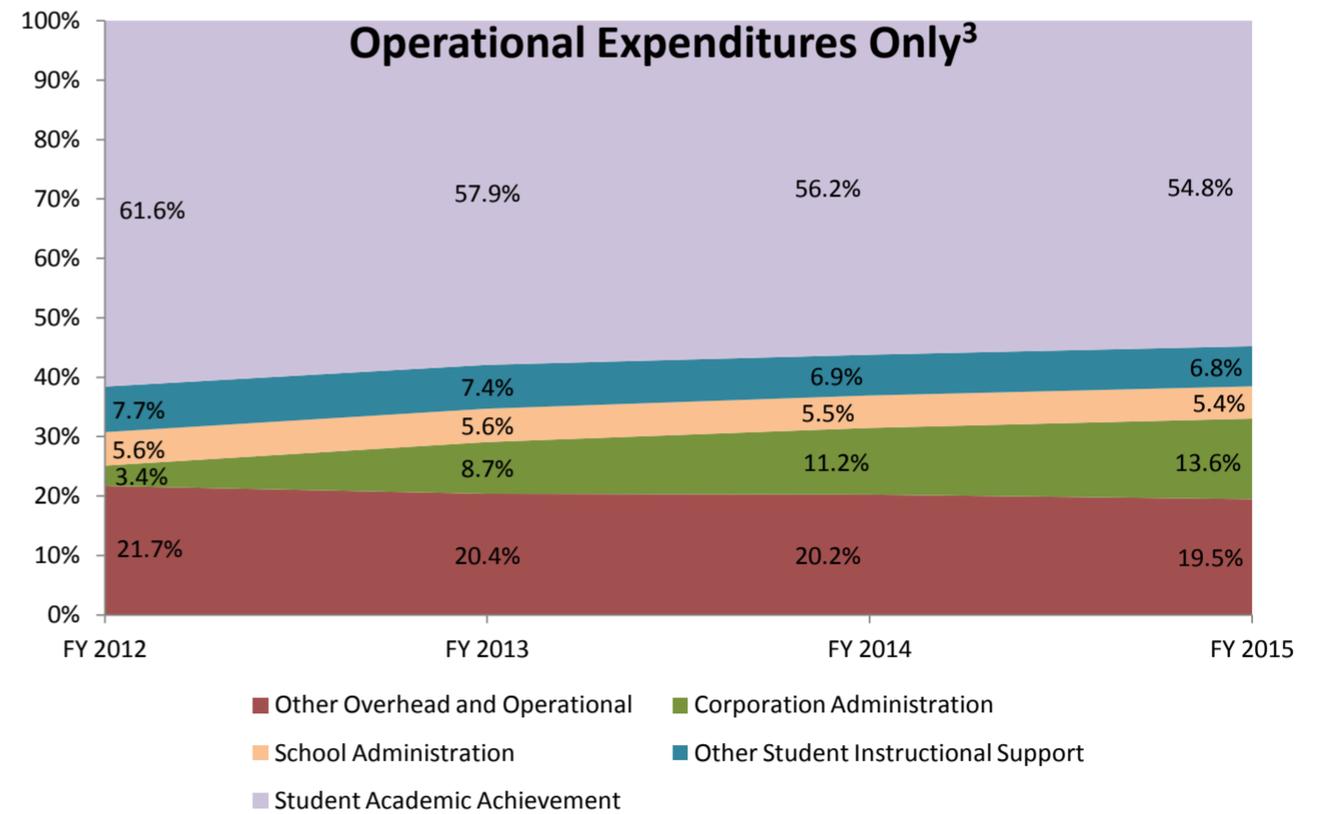
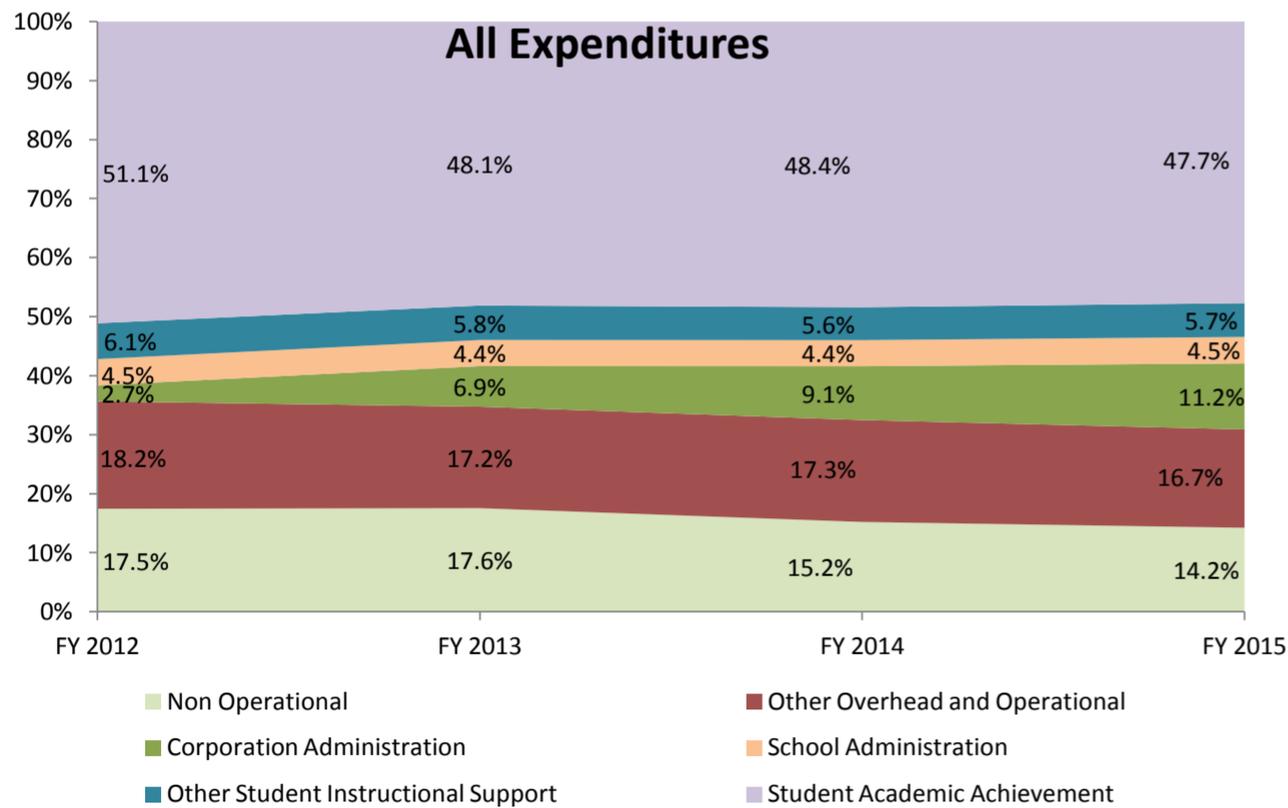


School Corporation Expenditures by Account
Biannual Financial Report Data
School City of Hammond (4710)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$80,065,277	55.0%	\$88,026,336	52.7%	\$85,207,260	51.1%	\$79,901,484	48.1%	\$81,675,877	48.4%	\$84,728,486	47.7%
Student Instructional Support	\$12,686,449	8.7%	\$16,953,216	10.1%	\$17,532,389	10.5%	\$17,028,978	10.3%	\$16,867,849	10.0%	\$18,115,778	10.2%
Total	\$92,751,725	63.7%	\$104,979,552	62.8%	\$102,739,649	61.6%	\$96,930,462	58.4%	\$98,543,726	58.4%	\$102,844,264	57.9%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$27,730,070	19.0%	\$32,670,659	19.5%	\$34,836,474	20.9%	\$39,957,739	24.1%	\$44,522,735	26.4%	\$49,464,584	27.9%
Non Operational	\$25,109,218	17.2%	\$29,522,021	17.7%	\$29,084,120	17.5%	\$29,143,724	17.6%	\$25,669,715	15.2%	\$25,259,104	14.2%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$52,839,287	36.3%	\$62,192,680	37.2%	\$63,920,594	38.4%	\$69,101,463	41.6%	\$70,192,450	41.6%	\$74,723,688	42.1%

Grand Total	\$145,591,013	\$167,172,232	\$166,660,243	\$166,031,925	\$168,736,176	\$177,567,952
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
School City of Hammond (4710)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$252,930	\$786,224	\$1,157,750	\$1,706,645	574.8%	117.1%	47.4%
11100	Regular Programs	Elementary	\$19,545,926	\$31,932,844	\$27,176,223	\$27,107,285	38.7%	-15.1%	-0.3%
11200	Regular Programs	Middle/Junior High	\$7,902,940	\$12,021,871	\$10,524,808	\$10,888,800	37.8%	-9.4%	3.5%
11300	Regular Programs	High School	\$8,116,766	\$12,317,473	\$12,047,283	\$12,741,388	57.0%	3.4%	5.8%
11350	Regular Programs	High School - Academic Honors Diploma	\$65,121	\$122,012	\$431,281	\$528,525	711.6%	333.2%	22.5%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$41,400	\$0	\$0	\$0	NA	NA	NA
11440	Regular Programs	Vocational Education - Health Occupations	\$184,385	\$175,048	\$318,772	\$428,983	132.7%	145.1%	34.6%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$49,324	\$74,654	\$0	\$0	NA	NA	NA
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$82,006	\$138,632	\$157,230	\$122,996	50.0%	-11.3%	-21.8%
11470	Regular Programs	Vocational Education - Business Education	\$101,509	\$118,016	\$159,485	\$80,536	-20.7%	-31.8%	-49.5%
11480	Regular Programs	Vocational Education - Industrial Education A	\$126,698	\$129,966	\$177,493	\$182,230	43.8%	40.2%	2.7%
11510	Regular Programs	Vocational Education - Cooperative Education	\$561,710	\$0	\$24,055	\$116,705	-79.2%	NA	385.2%
11520	Regular Programs	Vocational Education - Area School Participation	\$86,825	\$0	\$4,388	\$6,363	-92.7%	NA	45.0%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$0	\$1,006,245	\$1,222,574	\$1,069,419	NA	6.3%	-12.5%
11610	Regular Programs	Alternative Education Programs - Elementary	\$15,601	\$0	\$0	\$0	NA	NA	NA
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$59,943	\$0	\$0	\$0	NA	NA	NA
11910	Regular Programs	Other Regular Programs - Competency Testing	\$0	\$0	\$0	\$122,834	NA	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$0	\$87,636	\$120,673	\$126,438	NA	44.3%	4.8%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$374,987	\$344,279	NA	NA	-8.2%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$497,752	\$770,358	\$525,803	\$470,694	-5.4%	-38.9%	-10.5%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$973,417	\$1,776,332	\$2,271,919	\$2,665,837	173.9%	50.1%	17.3%
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$596,481	\$1,111,920	\$1,076,654	\$1,127,033	88.9%	1.4%	4.7%
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$283,828	\$166,454	\$81,875	\$92,554	-67.4%	-44.4%	13.0%
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$351,722	\$552,389	\$625,191	\$701,834	99.5%	27.1%	12.3%
12330	Special Programs	Physical Impairment - Visual Impairment	\$184,091	\$303,601	\$407,591	\$437,690	137.8%	44.2%	7.4%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$303,018	\$467,288	\$518,513	\$572,620	89.0%	22.5%	10.4%
12350	Special Programs	Physical Impairment - Homebound	\$206,192	\$191,872	\$161,846	\$259,833	26.0%	35.4%	60.5%
12410	Special Programs	Emotional Disabilities - Full Time	\$1,249,154	\$1,598,223	\$1,411,591	\$1,398,276	11.9%	-12.5%	-0.9%
12420	Special Programs	Emotional Disabilities - All Others	\$264,050	\$339,578	\$296,752	\$318,421	20.6%	-6.2%	7.3%
12520	Special Programs	Culturally Different - Compensatory	\$89,209	\$185,116	\$25,979	\$41,088	-53.9%	-77.8%	58.2%
12610	Special Programs	Learning Disability	\$2,437,935	\$4,508,760	\$4,552,067	\$4,991,082	104.7%	10.7%	9.6%
12710	Special Programs	Equal Opportunity At Risk	\$73,843	\$63,427	\$0	\$0	NA	NA	NA
12810	Special Programs	Special Education Preschool	\$578,489	\$966,766	\$878,336	\$952,259	64.6%	-1.5%	8.4%
12900	Special Programs	Other Special Programs	\$214,783	\$315,510	\$465,781	\$448,220	108.7%	42.1%	-3.8%
13100	Adult/Cont. Ed. Programs	Instruction	\$511,761	\$487,978	\$687,424	\$679,581	32.8%	39.3%	-1.1%
13900	Adult/Cont. Ed. Programs	Other Adult/Continuing Ed. Program	\$21,116	\$25,661	\$5,993	\$8,527	-59.6%	-66.8%	42.3%
14100	Summer School Programs	Elementary	\$225,143	\$262,614	\$55,200	\$59,766	-73.5%	-77.2%	8.3%
14200	Summer School Programs	Middle/Junior High School	\$41,412	\$39,205	\$0	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$64,132	\$120	\$31,400	\$33,975	-47.0%	28184.2%	8.2%
15100	Enrichment Programs	Non-Credit	\$206,029	\$80,722	\$46,347	\$70,309	-65.9%	-12.9%	51.7%
16100	Remediation	Remediation Testing	\$1,829,853	\$335,260	\$50,246	\$153,809	-91.6%	-54.1%	206.1%
16200	Remediation	Preventive Remediation	\$467,953	\$309,480	\$298,641	\$281,080	-39.9%	-9.2%	-5.9%
17100	Pay. to Other Gov. Units in State	Transfer Tuition	\$13,283	\$10,689	\$132,037	\$124,980	840.9%	1069.3%	-5.3%
17500	Pay. to Other Gov. Units in State	Special Ed. - Interlocal Agreements	\$13,424	\$0	\$0	\$0	NA	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$456,599	\$803,990	\$733,339	\$1,028,545	125.3%	27.9%	40.3%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$726,291	\$1,827,593	\$3,148,985	\$3,179,144	337.7%	74.0%	1.0%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$77,559	\$211,723	\$149,704	\$214,445	176.5%	1.3%	43.2%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$913,043	\$325,714	\$674,256	NA	-26.2%	107.0%
22210	Instruction	Library/Media Services - Service Area Direction	\$88,854	\$103,302	\$117,289	\$130,762	47.2%	26.6%	11.5%
22220	Instruction	Library/Media Services - School Library	\$1,442,390	\$2,100,977	\$1,544,545	\$1,598,132	10.8%	-23.9%	3.5%
22250	Instruction	Library/Media Services - Computer Assisted Instruct. Services	\$0	\$22,070	\$61,044	\$6,195	NA	-71.9%	-89.9%
22340	Instruction	Instruc. Related Tech. - Systems Application Development	\$0	\$156,354	\$140,970	\$154,104	NA	-1.4%	9.3%
22360	Instruction	Instruc. Related Tech. - Network Support	\$3,125,580	\$353,632	\$454,255	\$495,922	-84.1%	40.2%	9.2%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$3,286,035	\$3,833,499	\$3,625,601	NA	10.3%	-5.4%

School Corporation Expenditures by Account
Biannual Financial Report Data
School City of Hammond (4710)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
22380 Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$2,329,757	\$224,967	\$181,529	NA	-92.2%	-19.3%
22400 Instruction	Academic Student Assessment	\$0	\$0	\$1,564	\$3,325	NA	NA	112.6%
22900 Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$403,639	\$418,267	NA	NA	3.6%
25510 Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$0	\$1,890	\$0	\$0	NA	NA	NA
25520 Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$1,953,986	\$2,134,191	\$2,032,175	\$1,555,365	-20.4%	-27.1%	-23.5%
25540 Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$57	\$0	\$0	NA	NA	NA
25560 Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$16	\$0	\$0	NA	NA	NA
25570 Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$1,762	\$0	\$0	NA	NA	NA
26497 NA	Teachers Retir. Fund - 07 Acct. Code	\$2,834,834	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total		\$59,597,248	\$88,026,336	\$81,675,877	\$84,728,486	42.2%	-3.7%	3.7%
Student Instructional Support								
21110 Students	Attend. & Social Work Serv. - Service Area Direction	\$0	\$63,528	\$136,269	\$142,185	NA	123.8%	4.3%
21120 Students	Attend. & Social Work Serv. - Attendance Services	\$19,313	\$40,952	\$0	\$0	NA	NA	NA
21130 Students	Attend. & Social Work Serv. - Social Work Services	\$7,238	\$8,620	\$35,735	\$3,937	-45.6%	-54.3%	-89.0%
21140 Students	Attend. & Social Work Serv. - Pupil Accounting	\$117,079	\$191,990	\$273,842	\$226,053	93.1%	17.7%	-17.5%
21190 Students	Attend. & Social Work Serv. - Other	\$0	\$3,123,653	\$2,685,274	\$3,270,836	NA	4.7%	21.8%
21210 Students	Guidance Services - Service Area Direction	\$26,417	\$23,183	\$144	\$0	NA	NA	NA
21220 Students	Guidance Services - Counseling Services	\$944,511	\$1,299,650	\$1,308,239	\$1,321,027	39.9%	1.6%	1.0%
21230 Students	Guidance Services - Appraisal Services	\$32,659	\$45,247	\$17,513	\$12,551	-61.6%	-72.3%	-28.3%
21310 Students	Health Services - Service Area Direction	\$70,691	\$82,068	\$132,574	\$157,056	122.2%	91.4%	18.5%
21320 Students	Health Services - Medical Services	\$6,389	\$4,047	\$1,823	\$1,493	-76.6%	-63.1%	-18.1%
21340 Students	Health Services - Nurse Services	\$717,140	\$1,178,282	\$1,253,386	\$1,264,987	76.4%	7.4%	0.9%
21420 Students	Psychological Services - Psychological Testing	\$654,430	\$896,884	\$810,315	\$850,398	29.9%	-5.2%	4.9%
21430 Students	Psychological Services - Psychological Counseling	\$455,000	\$217,778	\$0	\$0	NA	NA	NA
21490 Students	Psychological Services - Other Psychological Services	\$0	\$0	\$108,379	\$117,186	NA	NA	8.1%
21520 Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$849,341	\$1,472,255	\$1,418,557	\$1,459,097	71.8%	-0.9%	2.9%
21810 Students	Special Ed. Administration - Service Area Direction	\$350,357	\$539,036	\$499,502	\$523,210	49.3%	-2.9%	4.7%
21890 Students	Special Ed. Administration - Other Special Ed. Admin.	\$619,550	\$819,368	\$730,196	\$807,329	30.3%	-1.5%	10.6%
24100 School Administration	Office of The Principal	\$4,425,640	\$6,909,231	\$7,389,264	\$7,867,284	77.8%	13.9%	6.5%
24900 School Administration	Other Support Services - School Admin.	\$22,444	\$37,443	\$66,836	\$91,149	306.1%	143.4%	36.4%
Student Instructional Support Total		\$9,318,201	\$16,953,216	\$16,867,849	\$18,115,778	94.4%	6.9%	7.4%
Overhead and Operational								
23110 General Administration	Board of Education - Service Area Direction	\$156,906	\$276,871	\$294,816	\$300,826	91.7%	8.7%	2.0%
23150 General Administration	Board of Education - Legal Services	\$162,574	\$189,683	\$267,099	\$257,150	58.2%	35.6%	-3.7%
23210 General Administration	Executive Administration - Office of The Superintendent	\$156,942	\$199,049	\$1,632,378	\$4,448,781	2734.7%	2135.0%	172.5%
23220 General Administration	Executive Administration - Community Relations	\$50,944	\$86,557	\$112,571	\$122,036	139.6%	41.0%	8.4%
23230 General Administration	Executive Administration - Staff Relations and Negotiations	\$5,394	\$6,232	\$6,435	\$5,810	7.7%	-6.8%	-9.7%
23290 General Administration	Executive Administration - Other Executive Admin. Services	\$840,678	\$1,011,888	\$4,311	\$27,585	-96.7%	-97.3%	539.9%
25110 Central Services	Fiscal Services - Office of The Business Manager	\$370,725	\$521,139	\$442,903	\$391,331	5.6%	-24.9%	-11.6%
25120 Central Services	Fiscal Services - Service Area Direction	\$114,229	\$136,578	\$164,522	\$175,357	53.5%	28.4%	6.6%
25140 Central Services	Fiscal Services - Receiving and Disbursing Funds	\$127,185	\$476,175	\$524,960	\$587,903	362.2%	23.5%	12.0%
25150 Central Services	Fiscal Services - Payroll Services	\$111,339	\$188,591	\$317,784	\$337,401	203.0%	78.9%	6.2%
25160 Central Services	Fiscal Services - Financial Accounting	\$0	\$0	\$0	\$18,700	NA	NA	NA
25170 Central Services	Fiscal Services - Internal Auditing	\$14,495	\$0	\$0	\$0	NA	NA	NA
25191 Central Services	Fiscal Services - Other - Refund of Revenue	\$142,140	\$232,232	(\$30,123)	\$35,750	-74.8%	-84.6%	NA
25195 Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$35	\$8,792	NA	NA	24673.5%
25196 Central Services	Fiscal Services - Other - Cash Change	\$1,200	\$1,200	\$30	\$0	NA	NA	NA
25199 Central Services	Fiscal Services - Other - Other	\$9,793	\$3,831	\$20,693	\$17,194	75.6%	348.9%	-16.9%
25230 Central Services	Purch., Warehous., & Dist. Serv. - Warehousing & Dist.	\$239,044	\$0	\$0	\$0	NA	NA	NA
25300 Central Services	Printing, Pub., and Duplicating Services	\$130,908	\$197,193	\$277,258	\$314,565	140.3%	59.5%	13.5%
25600 Central Services	Public Information Services	\$0	\$0	\$67	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
School City of Hammond (4710)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
25720 Central Services Personnel Services - Recruitment and Placement	\$221,084	\$0	\$602,647	\$852,767	285.7%	NA	41.5%				
25730 Central Services Personnel Services - Personnel Services	\$3,273	\$464,714	\$0	\$0	NA	NA	NA				
25750 Central Services Personnel Services - Health Services	\$141,563	\$57,053	\$28,814	\$38,314	-72.9%	-32.8%	33.0%				
25790 Central Services Personnel Services - Other Personnel Services	\$0	\$0	\$10,358,173	\$11,630,411	NA	NA	12.3%				
25910 Central Services Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$9,078	\$0	\$0	NA	NA	NA				
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$40,789	\$538,231	\$368,349	\$313,743	669.2%	-41.7%	-14.8%				
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$121,892	\$114,306	\$123,728	\$114,896	-5.7%	0.5%	-7.1%				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$10,342,774	\$13,824,412	\$14,296,031	\$14,588,235	41.0%	5.5%	2.0%				
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$106,781	\$181,026	\$113,208	\$210,127	96.8%	16.1%	85.6%				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$354,970	\$611,950	\$544,628	\$435,071	22.6%	-28.9%	-20.1%				
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$2,207	\$0	\$0	\$0	NA	NA	NA				
26499 Category not Specified Other - 2007 Account Code	\$44,136	\$0	\$0	\$0	NA	NA	NA				
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$108,878	\$103,839	\$98,070	\$117,604	8.0%	13.3%	19.9%				
26600 Oper. & Maint. of Plant Serv. Security Services	\$346,210	\$720,603	\$733,018	\$783,093	126.2%	8.7%	6.8%				
26700 Oper. & Maint. of Plant Serv. Insurance	\$465,968	\$527,623	\$619,874	\$519,126	11.4%	-1.6%	-16.3%				
27010 Student Transportation Service Area Direction	\$451,665	\$615,639	\$384,720	\$601,759	33.2%	-2.3%	56.4%				
27100 Student Transportation Vehicle Operation	\$978,658	\$1,966,832	\$1,581,258	\$1,693,533	73.0%	-13.9%	7.1%				
27200 Student Transportation Monitoring Services	\$397,279	\$861,739	\$508,838	\$589,671	48.4%	-31.6%	15.9%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$762,603	\$899,749	\$1,131,784	\$1,042,037	36.6%	15.8%	-7.9%				
27400 Student Transportation Purchase of School Buses	\$435,332	\$699,637	\$273,773	\$0	NA	NA	NA				
27500 Student Transportation Insurance on Buses	\$939,157	\$738,618	\$898,569	\$861,854	-8.2%	16.7%	-4.1%				
27600 Student Transportation Insurance on Pupils	\$2,230	\$0	\$0	\$0	NA	NA	NA				
27700 Student Transportation Contracted Transportation Services	\$241,735	\$212	\$0	\$273	-99.9%	28.7%	NA				
27900 Student Transportation Other Student Transportation Services	\$96	\$182,109	\$171,935	\$158,013	164256.9%	-13.2%	-8.1%				
27910 Student Transportation Bus Driver Training	\$18,491	\$1,287	\$0	\$63	-99.7%	-95.1%	NA				
31100 Food Services Operations Service Area Direction	\$920,709	\$1,201,078	\$1,336,926	\$1,371,498	49.0%	14.2%	2.6%				
31200 Food Services Operations Food Preparation and Dispensing	\$3,750,687	\$2,154,443	\$2,955,143	\$2,914,915	-22.3%	35.3%	-1.4%				
31300 Food Services Operations Food Delivery	\$10,777	\$12,355	\$24,766	\$5,376	-50.1%	-56.5%	-78.3%				
31400 Food Services Operations Food Purchases	\$0	\$2,629,126	\$3,331,857	\$3,568,462	NA	35.7%	7.1%				
31500 Food Services Operations Dist. of School Lunch Reimburs.	\$19,306	\$0	\$0	\$0	NA	NA	NA				
31900 Food Services Operations Other Food Services	\$33,539	\$27,779	\$886	\$4,563	-86.4%	-83.6%	414.8%				
Overhead and Operational Total					\$23,897,283	\$32,670,659	\$44,522,735	\$49,464,584	107.0%	51.4%	11.1%
Non Operational											
33100 Community Service Operations Direction of Community Services	\$193,352	\$297,554	\$296,333	\$290,888	50.4%	-2.2%	-1.8%				
33200 Category not Specified Community Recreation	\$18,304	\$35,666	\$33,995	\$34,789	90.1%	-2.5%	2.3%				
33300 Category not Specified Civic Services	\$2,150	\$2,538	\$396	\$0	NA	NA	NA				
33400 Category not Specified Athletic Coaches	\$759,406	\$1,030,685	\$1,233,419	\$1,185,987	56.2%	15.1%	-3.8%				
33600 Category not Specified Nonpublic School Pupil Services	\$67,540	\$46,519	\$2,231	\$4,394	-93.5%	-90.6%	97.0%				
33930 Other Community Services Latch Key Kid Program	\$0	\$113,537	\$1,027	\$0	NA	NA	NA				
33940 Other Community Services Child Care Services	\$41,334	\$0	\$0	\$0	NA	NA	NA				
33990 Other Community Services Other	\$0	\$0	\$0	\$269	NA	NA	NA				
40100 Category not Specified Service Area Direction	\$0	\$0	\$212,204	\$148,564	NA	NA	-30.0%				
41000 Category not Specified Land Acquisition and Development	\$393,636	\$175	\$0	\$0	NA	NA	NA				
43000 Category not Specified Professional Services	\$403,548	\$303,399	\$0	\$0	NA	NA	NA				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$1,571,960	\$2,478,828	\$172,338	\$154,648	-90.2%	-93.8%	-10.3%				
45300 Building Acq., Const. and Impr. Skilled Craft Employees	\$1,406,598	\$1,959,801	\$1,697,508	\$1,579,799	12.3%	-19.4%	-6.9%				
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$0	\$0	\$75	\$200	NA	NA	166.7%				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$104,844	\$72,991	\$7,748	\$20	-100.0%	-100.0%	-99.7%				
49000 Category not Specified Other Facilities Acq. and Construction	\$103,916	\$63,335	\$0	\$0	NA	NA	NA				
51100 Principal on Debt Bonds	\$1,569,778	\$300,000	\$535,000	\$497,134	-68.3%	65.7%	-7.1%				
52100 Interest on Debt Bonds	\$208,158	\$322,544	\$68,162	\$105,943	-49.1%	-67.2%	55.4%				
52200 Interest on Debt Temporary Loans	\$1,136,303	\$1,508,031	\$158,227	\$128,268	-88.7%	-91.5%	-18.9%				
53100 Lease Rental Buildings-Principal	\$9,087,024	\$7,961,634	\$10,595,000	\$11,030,000	21.4%	38.5%	4.1%				

School Corporation Expenditures by Account
Biannual Financial Report Data
School City of Hammond (4710)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
53150 Lease Rental Buildings-Interest	\$3,801,477	\$8,782,484	\$6,825,651	\$6,462,000	70.0%	-26.4%	-5.3%
53300 Lease Rental School Buses-Principal	\$126,291	\$332,229	\$0	\$0	NA	NA	NA
53350 Lease Rental School Buses-Interest	\$0	\$32,891	\$0	\$0	NA	NA	NA
54200 Advancements and Obligations Common School Fund - Principal	\$3,724,435	\$3,223,761	\$3,564,701	\$3,636,200	-2.4%	12.8%	2.0%
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$653,421	\$265,701	\$0	NA	NA	NA
59200 Other Debt Services Obligations Bank Fee	\$2,500	\$0	\$0	\$0	NA	NA	NA
Non Operational Total	\$24,722,552	\$29,522,021	\$25,669,715	\$25,259,104	2.2%	-14.4%	-1.6%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$1,226,856	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$173,441	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$427,253	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$20,194	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$3,989,186	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$674,575	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$812,284	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$80,707	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$731,205	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$130,584	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$141,366	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$15,391	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$13,498,180	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$2,296,435	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$2,372,149	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$260,577	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$89,645	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$17,308	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$13,987	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$1,611	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$932,957	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$75,904	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$65,748	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$8,186	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$28,055,729	\$0	\$0	\$0	NA	NA	NA